

Exhibit 13

Waleed Nassar

From: Waleed Nassar
Sent: Wednesday, December 4, 2013 11:02 AM
To: 'Sajjad.gill@pk.ey.com'
Cc: Aisha Henry
Subject: Records Relating to the 1996-2001 Audit of the International Islamic Relief Organization, Saudi Arabia and Muslim World League Pakistan Office
Attachments: IIRO.Sidat Hydar Letter.docx

Dear Mr. Gill,

I represent the International Islamic Relief Organization, Saudi Arabia and the Muslim World League in their defense of a civil action, *In re Terrorist Attacks on September 11, 2001*, Civil Action No. 03 MDL 1570 (GBD) (FM), pending in the Southern District of New York here in the United States. I write to you in regards to the 1996-2001 audit of the International Islamic Relief Organization, Saudi Arabia and Muslim World League Pakistan Office that was conducted by Sidat Hydar. Please see the attached letter explaining the details of our request.

Your assistance in this matter is greatly appreciated. Please do not hesitate to contact me if you have any questions.

Best regards,

Waleed Nassar

Waleed Nassar

Lewis | Baach_{pllc}

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Suite 600
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202.659.7872 direct dial

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This communication is confidential and may contain privileged information. If you have received this communication in error, please delete it and advise the sender by reply e-mail. Thank you



December 4, 2013

Via Electronic Mail

Mr. Sajjad Gill
Ernst & Young Pakistan
Sajjad.gill@pk.ey.com

Re: Records Relating to the 1996-2001 Audit of the International Islamic Relief Organization, Saudi Arabia and Muslim World League Pakistan Office

Dear Mr. Gill:

This law firm represents the International Islamic Relief Organization, Saudi Arabia ("IIROSA") and the Muslim World League ("MWL") in their defense of a civil action, *In re Terrorist Attacks on September 11, 2001*, Civil Action No. 03 MDL 1570 (GBD) (FM), pending in the Southern District of New York.

It is our understanding that beginning sometime in 2001 your office was retained by IIROSA to perform an audit of the IIROSA and MWL Pakistan office for the years 1996-2001. We further understand that your office issued one or more reports relating to this audit, including one report that was entitled "Verification of Receipts and Payments," (hereinafter referred to as "IIRO-Pakistan Audit"). Plaintiffs in the above-referenced matter have served upon IIROSA a request for the production of all documents relating to the IIRO-Pakistan Audit.

So that IIROSA can comply with its discovery obligations, we wish to ascertain whether your accounting office maintained any documents in relation to your audit of the IIROSA and MWL Pakistan office; and, if so, we hereby request that you send us copies of any such documents. (We would, of course, be willing to reimburse your office for reasonable expenses associated with this request.) In the event that your office no longer maintains copies of the requested documents, or is unwilling for any reason to provide copies to us, we kindly request written confirmation of your response to this request.

Should you have any questions, I am available to discuss at your convenience and can be reached at 012026597872 or at waleed.nassar@lewisbaach.com.

Sincerely,

A handwritten signature in blue ink, appearing to read "Waleed Nassar", written over a light blue rectangular background.

Waleed Nassar